

XXXX – Agency Title
Depreciation Expense and Increase in Allowance for Depreciation Review
 (Personal Title)

Report Number: CAF034 **Date Run:** Jul 5, 2007 12:44PM
Biennium: 2007 **Fiscal Months:** Jul FY2 **Through:** Adj FY2 **Transactions Through:** Jul 3, 2007 8:26PM

GL Title	GL	Additions (CR) from AFRS	Additions(CR) to Allowance for Depreciation using trans codes 445 and 532 from AFRS	Difference (Should generally be zero)
<u>Account 405 - Legal Services Revolving Account</u>				
Allowance for Depr - Furnishings/Equip/S	2420	95,756.54	95,756.54	0.00
Allow for Depr - Library Resources	2440	(139,536.15)	(139,536.15)	0.00
Total Allowance for Depreciation		(43,779.61)	(43,779.61)	0.00
Depreciation Expense	6511		<u>43,779.61</u>	
<u>Account 997 - General Capital Assets</u>				
Allowance for Depr - Furnishings/Equip/S	2420	2,277.85	2,277.85	0.00
Allow for Depr - Library Resources	2440	(4,209.48)	(4,209.48)	0.00
Total Allowance for Depreciation		(1,931.63)	(1,931.63)	0.00
Depreciation Expense (Subsidiary Accts Only)	6591		<u>1,931.63</u>	

Report purpose: To review allowance for depreciation and depreciation expense GL balances. Includes allowance for depreciation GLs 2220, 2320, 2360, 2380, 2420, 2440, and 2460. Includes depreciation expense GLs 6511 and 6591. The difference column should generally be zero, but a difference will result when an asset and the related allowance for depreciation are transferred in from another account. In the General Capital Assets Subsidiary Account (997), AFRS trans code 445 is a debit to GL 6591 Depreciation Expense, and a credit to a variable Allowance for Depreciation GL. In proprietary and trust funds, AFRS trans code 532 is a debit to GL 6511 Depreciation Expense and a credit to a variable Allowance for Depreciation GL. Generally, debits to Allowance for Depreciation GLs are due to the sale or disposal of capital assets, and credits to these GLs result from recording Depreciation Expense. Refer to SAAM 85.60.40 and 85.65.56.